

59-2-1332.5. Mailing notice of delinquency or publication of delinquent list -- Contents -- Notice -- Definitions.

(1) The county treasurer shall provide notice of delinquency in the payment of property taxes:

(a) except as provided in Subsection (4), on or before December 31 of each calendar year; and

(b) in a manner described in Subsection (2).

(2) A notice of delinquency in the payment of property taxes shall be provided by:

(a) (i) mailing a written notice, postage prepaid:

(A) to each delinquent taxpayer; and

(B) that includes the information required by Subsection (3)(a); and

(ii) making available to the public a list of delinquencies in the payment of property taxes:

(A) by electronic means; and

(B) that includes the information required by Subsection (3)(b); or

(b) publishing a list of delinquencies in the payment of property taxes:

(i) in one issue of a newspaper having general circulation in the county;

(ii) that lists each delinquency in alphabetical order by:

(A) the last name of the delinquent taxpayer; or

(B) if the delinquent taxpayer is a business entity, the name of the business entity; and

(iii) that includes the information required by Subsection (3)(b).

(3) (a) A written notice of delinquency in the payment of property taxes described in Subsection (2)(a)(i) shall include:

(i) a statement that delinquent taxes are due;

(ii) the amount of delinquent taxes due, not including any penalties imposed in accordance with this chapter;

(iii) (A) the name of the delinquent taxpayer; or

(B) if the delinquent taxpayer is a business entity, the name of the business entity;

(iv) (A) a description of the delinquent property; or

(B) the property identification number of the delinquent property;

(v) a statement that a penalty shall be imposed in accordance with this chapter; and

(vi) a statement that interest accrues as of January 1 following the date of the delinquency unless on or before January 31 the following are paid:

(A) the delinquent taxes; and

(B) the penalty.

(b) The list of delinquencies described in Subsection (2)(a)(ii) or (2)(b) shall include:

(i) the amount of delinquent taxes due, not including any penalties imposed in accordance with this chapter;

(ii) (A) the name of the delinquent taxpayer; or

(B) if the delinquent taxpayer is a business entity, the name of the business entity;

- (iii) (A) a description of the delinquent property; or
 - (B) the property identification number of the delinquent property;
 - (iv) a statement that a penalty shall be imposed in accordance with this chapter;
- and
- (v) a statement that interest accrues as of January 1 following the date of the delinquency unless on or before January 31 the following are paid:
 - (A) the delinquent taxes; and
 - (B) the penalty.
- (4) Notwithstanding Subsection (1)(a), if the county legislative body extends the date when taxes become delinquent under Subsection 59-2-1332(1), the notice of delinquency in the payment of property taxes shall be provided on or before January 10.
- (5) (a) In addition to the notice of delinquency in the payment of property taxes required by Subsection (1), a county treasurer may in accordance with this Subsection (5) mail a notice that property taxes are delinquent:
- (i) to:
 - (A) a delinquent taxpayer;
 - (B) an owner of record of the delinquent property;
 - (C) any other interested party that requests notice; or
 - (D) a combination of Subsections (5)(a)(i)(A) through (C); and
 - (ii) at any time that the county treasurer considers appropriate.
- (b) A notice mailed in accordance with this Subsection (5):
- (i) shall include the information required by Subsection (3)(a); and
 - (ii) may include any information that the county treasurer finds is useful to the owner of record of the delinquent property in determining:
 - (A) the status of taxes owed on the delinquent property;
 - (B) any penalty that is owed on the delinquent property;
 - (C) any interest charged under Section 59-2-1331 on the delinquent property; or
 - (D) any related matters concerning the delinquent property.
- (6) As used in this section, "business entity" means:
- (a) an association;
 - (b) a corporation;
 - (c) a limited liability company;
 - (d) a partnership;
 - (e) a trust; or
 - (f) a business entity similar to Subsections (6)(a) through (e).

Amended by Chapter 422, 2011 General Session